

Verizon - West
PIC Change Cost Study

ATTACHMENT B
Exhibit Verizon West PIC Cost
Worksheet 1.1

Average PIC Change - Per Line

Line	ACTIVITY DESCRIPTION	Average Time Per Line (minutes)	Activity Occur %	Adjusted Time per Line (minutes)	Job Class	Labor Rate per Minute	Activity Cost per Line
	B	C	D	E=(C*D)	F	G	H=E*G
Business Office							
1	Process end-user initiated PIC Change.	4.35	49.4%	2.15	Svc Rep	\$0.65	\$1.40
Equal Access Point of Contact (EAPOC)							
2	Manually process carrier- initiated PIC Change.	5.00	0.05%	0.00	Svc Rep	\$0.68	\$0.002
3	Process carrier-initiated PIC Change requests to verify and correct information.	4.14	0.1%	0.01	Svc Rep	\$0.68	\$0.004
4	Investigate discrepancies noted while comparing databases to ensure all have same PIC for a phone number	3.60	1.5%	0.06	Svc Rep	\$0.68	\$0.04
5	Database Management	0.02	100%	0.02	Level 4L	\$0.95	\$0.02
6	Database Management	0.02	100%	0.02	Gen'l Clerk	\$0.58	\$0.01
SUB-TOTALS:							
7	Business Office						\$1.40
8	EAPOC (L2 + L3)						\$0.01
9	EAPOC (L4 + L5 + L6)						\$0.07
10	Computer Investments						\$0.38
11	Staff & Systems Support						\$0.36
12	Bill Entry						\$0.08
13	Service Order Processing						\$0.12
With OVERHEAD LOADING¹:							
= "SUB-TOTALS" * Overhead Loading of 1.4763							
14	Business Office						\$2.06
15	EAPOC						\$0.11
16	Computer Investments						\$0.56
17	Staff & Systems Support						\$0.53
18	Bill Entry						\$0.11
19	Service Order Processing						\$0.18
With REVENUE LOADING²:							
= "With Overhead Loading" * Revenue Loading of 1.0655							
20	Business Office						\$2.20
21	EAPOC						\$0.12
22	Computer Investments						\$0.60
23	Staff & Systems Support						\$0.56
24	Bill Entry						\$0.12
25	Service Order Processing						\$0.19
26	TOTAL COST PER PIC CHANGE (Sum L20 to L25):						\$3.79
27	PIC FREEZE COST PER PIC CHANGE (Separate Study):						\$0.91
28	PIC SLAM COST PER PIC CHANGE (Separate Study):						\$0.14
29	LOADED COST PER PIC CHANGE (Sum L26 to L28):						\$4.84

¹ The Common Overhead Loading includes various types of marketing, corporate operations and general support expenses and is developed on the basis of company total expenses.

² The Gross Revenue Loading is a composite of the Gross Receipts Tax levied on Verizon's revenues by some states, the Regulatory Assessment Fees levied by state and federal regulators for management of our product and service revenues, and the uncollectible revenues written off in a given year.

**Verizon - West
PIC Change Cost Study**

**ATTACHMENT B
Exhibit Verizon West PIC Cost
Worksheet 1.2**

Manual PIC Change - Per Line

Line	ACTIVITY DESCRIPTION	Average Time Per Line (minutes)	Activity Occur %	Adjusted Time per Line (minutes)	Job Class	Labor Rate per Minute	Activity Cost per Line
	B	C	D	E=(C*D)	F	G	H=E*G
Business Office							
1	Process end-user initiated PIC Change.	4.35	99.9%	4.35	Svc Rep	\$0.65	\$2.82
Equal Access Point of Contact (EAPOC)							
2	Manually process carrier- initiated PIC Change.	5.00	0.1%	0.01	Svc Rep	\$0.68	\$0.004
3	Process carrier-initiated PIC Change requests to verify and correct information.	4.14	0.0%	0.00	Svc Rep	\$0.68	\$0.00
4	Investigate discrepancies noted while comparing databases to ensure all have same PIC for a phone number	3.60	1.5%	0.06	Svc Rep	\$0.68	\$0.04
5	Database Management	0.02	100%	0.02	Level 4L	\$0.95	\$0.02
6	Database Management	0.02	100%	0.02	Gen'l Clerk	\$0.58	\$0.011
SUB-TOTALS:							
7	Business Office						\$2.82
8	EAPOC (L2 + L3)						\$0.004
9	EAPOC (L4 + L5 + L6)		49.4%				\$0.04
10	Computer Investments		49.4%				\$0.19
11	Staff & Systems Support		49.4%				\$0.18
12	Bill Entry		49.4%				\$0.04
13	Service Order Processing		49.4%				\$0.06
With OVERHEAD LOADING¹:							
= "SUB-TOTALS" * Overhead Loading of 1.4763							
14	Business Office						\$4.17
15	EAPOC						\$0.06
16	Computer Investments						\$0.28
17	Staff & Systems Support						\$0.26
18	Bill Entry						\$0.06
19	Service Order Processing						\$0.09
With REVENUE LOADING²:							
= "With Overhead Loading" * Revenue Loading of 1.0655							
20	Business Office						\$4.44
21	EAPOC						\$0.06
22	Computer Investments						\$0.29
23	Staff & Systems Support						\$0.28
24	Bill Entry						\$0.06
25	Service Order Processing						\$0.10
26	TOTAL COST PER PIC CHANGE (Sum L20 to L25):						\$5.23
27	PIC FREEZE COST PER PIC CHANGE (Separate Study):						\$0.91
28	PIC SLAM COST PER PIC CHANGE (Separate Study):						\$0.14
29	LOADED COST PER PIC CHANGE (Sum L26 to L28):						\$6.28

¹ The Common Overhead Loading includes various types of marketing, corporate operations and general support expenses and is developed on the basis of company total expenses.

² The Gross Revenue Loading is a composite of the Gross Receipts Tax levied on Verizon's revenues by some states, the Regulatory Assessment Fees levied by state and federal regulators for management of our product and service revenues, and the uncollectible

**Verizon - West
PIC Change Cost Study**

**ATTACHMENT B
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Worksheet 1.3**

Mechanized PIC Change - Per Line

Line	ACTIVITY DESCRIPTION	Average Time Per Line (minutes)	Activity Occur %	Adjusted Time per Line (minutes)	Job Class	Labor Rate per Minute	Activity Cost per Line
	B	C	D	E=(C*D)	F	G	H=E*G
Business Office							
1	Process end-user initiated PIC Change.	4.35	0.0%	0.00	Svc Rep	\$0.65	\$0.00
Equal Access Point of Contact (EAPOC)							
2	Manually process carrier- initiated PIC Change.	5.00	0.0%	0.00	Svc Rep	\$0.68	\$0.00
3	Process carrier-initiated PIC Change requests to verify and correct information.	4.14	0.2%	0.01	Svc Rep	\$0.68	\$0.01
4	Investigate discrepancies noted while comparing databases to ensure all have same PIC for a phone number	3.60	1.5%	0.06	Svc Rep	\$0.68	\$0.04
5	Database Management	0.02	100%	0.02	Level 4L	\$0.95	\$0.02
6	Database Management	0.02	100%	0.02	Gen'l Clerk	\$0.58	\$0.011
SUB-TOTALS:							
7	Business Office						\$0.00
8	EAPOC (L2 + L3)						\$0.01
9	EAPOC (L4 + L5 + L6)		50.6%				\$0.04
10	Computer Investments		50.6%				\$0.19
11	Staff & Systems Support		50.6%				\$0.18
12	Bill Entry		50.6%				\$0.04
13	Service Order Processing		50.6%				\$0.06
With OVERHEAD LOADING¹:							
= "SUB-TOTALS" * Overhead Loading of 1.4763							
14	Business Office						\$0.00
15	EAPOC						\$0.06
16	Computer Investments						\$0.28
17	Staff & Systems Support						\$0.27
18	Bill Entry						\$0.06
19	Service Order Processing						\$0.09
With REVENUE LOADING²:							
= "With Overhead Loading" * Revenue Loading of 1.0655							
20	Business Office						\$0.00
21	EAPOC						\$0.07
22	Computer Investments						\$0.30
23	Staff & Systems Support						\$0.28
24	Bill Entry						\$0.06
25	Service Order Processing						\$0.10
26	TOTAL COST PER PIC CHANGE (Sum L20 to L25):						\$0.81
27	PIC FREEZE COST PER PIC CHANGE (Separate Study):						\$0.91
28	PIC SLAM COST PER PIC CHANGE (Separate Study):						\$0.14
29	LOADED COST PER PIC CHANGE (Sum L26 to L28):						\$1.86

¹ The Common Overhead Loading includes various types of marketing, corporate operations and general support expenses and is developed on the basis of company total expenses.

² The Gross Revenue Loading is a composite of the Gross Receipts Tax levied on Verizon's revenues by some states, the Regulatory Assessment Fees levied by state and federal regulators for management of our product and service revenues, and the uncollectible

PIC CHANGE - % Activity Occurrence

Line	Item	Amount	Source
	A	B	C
	<u>Mechanized vs. Manual - % related to PIC Transactions</u>		
1	2003 Carrier Initiated PIC Changes	2,161,655	Tab 8 PIC Chng Volume
2	2003 End User Initiated PIC Changes	2,106,625	Tab 8 PIC Chng Volume
3	Carrier Initiated interlata PIC changes handled manually	2,190	EAPOC Management Tracking-YTD 2003
4	Total manually handled PIC Changes	2,108,815	L2 + L3
5	Total PIC Changes	4,268,280	L1 + L2
6	% PIC Changes Manual - Business Office	99.9%	L2 / L4
7	% PIC Changes Manual - EAPOC	0.1%	L3 /L4
8	% Manual PIC Changes to Total PIC Changes	49.4%	L4 / L5
9	% Mechanized PIC Changes to total PIC Changes	50.6%	1 - L6

WORK VOLUMES

	Item	Inter & Inter-lata	Interlata Only	%	Source
	A	B	C	D	E
1	Manual PIC Changes		2,108,815		Tab 2: %Occurrence L4
2	Mechanized PIC Changes		2,159,465		Tab 2: %Occurrence L5 - L4
3	Total PIC Changes		4,268,280		L1 + L2
4	Carrier Initiated Interlata and Intralata PIC Changes	4,841,096			Tab 8 PIC Chng Volume
5	Carrier Initiated Interlata PIC Changes		2,161,655		Tab 8 PIC Chng Volume
6	% Carrier Initiated PIC Changes that are Interlata			44.7%	L5 / L4
7	Manual PIC Changes from IXC's	4,905	2,190		Management Tracking - YTD 2003
8	% of Total PIC Changes from IXC's			0.05%	L7 / L3
9	Mechanized Changes requiring Verification	11,971	5,345		Management Tracking - YTD 2003
10	% of Mechanized PIC Changes requiring Verification			0.2%	L9 / L2
11	% of Total PIC Changes requiring Verification			0.1%	L9 / L3
11	PIC Changes involving Perpetual Compare	147,263	65,756		Management Tracking - YTD 2003
12	% of Total PIC Changes involving Perpetual Compare			1.5%	L10 / L3
13	PIC Restrictions		350,606		Management Tracking - YTD 2003
14	% of Total PIC Changes involving Restrictions			8.2%	L13 / L3

PIC CHANGE - EAPOC WORK TIME

Line	Item	Avg Time per Line (min) ¹	Volume ²	% Typical Occurrence D = C/C4
	A	B	C	
1	<u>EAPOC (formerly NASSC)</u> Process Manual PIC Change	0.96	2,190	27%
2	PIC Verification without Repair	3.96	5,345	66%
3	PIC Verification with Repair	19.92	503	6%
4	Total (Sum L 1 + L 2 + L 3)	4.14	8,038	100%
5	Database Management (Level 4L)	0.02		
6	Database Management (General Clerk)	0.02		

Notes:

1. Average Time per Line per Time and Motion Study
2. Volumes per EAPOC Management for YTD 2003

PIC CHANGE - STAFF AND SYSTEMS SUPPORT COST

Line	Item	Amount	Source
	A	B	C
1	Verizon East Staff Support Costs	\$ 0.09	Verizon East PIC Change Study - Tab 3.3 L5+L8+L11
2	Verizon West Staff Support Personnel	4	PLM Filing Plan
3	Verizon East Staff Support Personnel	11	Verizon East PIC Change Study - Tab 3.3 L1+L6+L9
4	Total Inter/IntraLATA PICs Verizon East	13,359,026	SAR Reporting System YTD 2003
5	Total Inter/IntraLATA PICs Verizon West	9,112,941	SAR Reporting System YTD 2003
6	Verizon West Staff Support Costs	\$ 0.05	L1 x L2 / L3 x L4 / L5
7	Verizon West System Support Costs	\$ 0.31	Verizon East PIC Change Study as Surrogate
8	Verizon West Staff & Systems Support Costs	\$ 0.36	L 6 + L 7

PIC CHANGE - COMPUTER INVESTMENTS

Line	Item	Amount	Source
	A	B	C
	<u>Interface Systems</u>		
1	Annual Expense	\$ 8,224,980	External Vendor Analysis
2	Annualized Transactions	32,399,580	EAPOC Management Reports
3	Interface Cost per Transaction	\$ 0.25	L1 / L2
4	% Mechanized PICs to Total PICs	51%	Tab 2.: %Occurrence
5	Interface Cost per PIC	\$ 0.13	L3 x L4
	<u>Subscription Services Systems</u>		
6	Annual Expense	\$ 9,383,185	External Vendor Analysis
7	Annualized Transactions	64,272,840	EAPOC Management Reports
8	Subscription Services Cost per Transaction/PIC	\$ 0.15	L6 / L7
	<u>Offline Data Systems</u>		
9	Annual Expense	\$ 1,417,230	External Vendor Analysis
10	% associated with PIC Access Services	10.0%	SRC Staff Manager Estimate
11	ODS Annual Expense for PIC	\$ 141,723	L 7 x L 8
12	Annualized Transactions	117,693	EAPOC Management Reports
13	Offline Data Systems Cost per Transaction	\$ 1.20	L11 / L12
14	% PIC Restrictions to Total PICs	8.2%	Tab 2.2 Work Volume, L14
15	ODS Cost per PIC	\$ 0.10	L 13 x L 14
16	TOTAL SYSTEMS COSTS PER PIC	\$ 0.38	L5 + L8 + L15
17	Total PIC Transactions - 2003	4,268,280	Tab 2.: %Occurrence
18	Total Systems Costs for 2003 PICs	\$ 1,617,309	L 16 x L 17
19	Annual Cost Factor for Computer Investments	28.09%	Verizon East PIC Change Study
20	Estimated Computer Investment for 2003 PICs	\$ 5,757,599	L 18 / L 19

**VERIZON - WEST
BILL ENTRY COST**

PLANNING PERIOD: 2000-2004

Uses Verizon-East Bill Entry Cost as Surrogate

LINE	COST ELEMENT	
1	ERROR CORRECTION	\$0.00008
2	CUSTOMER ACCOUNTS PROCESSING	\$0.00016
3	BILL PRODUCTION	\$0.00079
4	BILL INQUIRY	\$0.00115
5	REMITTANCE	\$0.00007
6	COLLECTIONS/TREATMENT	\$0.00127
7	POSTAGE	\$0.00036
8	CAPITAL EXPENSES	\$0.00076
9	TOTAL DIRECT COST	\$0.00464
10	INFORMATION MANAGEMENT	\$0.00139
11	CAPITAL EXPENSES	\$0.00145
12	OTHER SHARED	\$0.00023
13	TOTAL SHARED COST	\$0.00307
14	TOTAL COST PER BILL ENTRY	\$0.00771
15	AVERAGE NUMBER OF LINES PER BILL	10
16	TOTAL COST PER PIC CHANGE	\$ 0.07710 Line 14 x Line 15

Data trended from base year 1998

VERIZON - WEST
SERVICE ORDER SYSTEMS COST

Uses Verizon-East Service Order System Cost as Surrogate

Line	Item	Amount
A	B	C
1	Verizon - East SOP Volume Count	29,212,876
2	Verizon - East SOP/BOSS Systems Cost	\$ 15,155,648.87
3	Systems Cost Per Order (L1 / L2)	\$0.52
4	Average Number of Telephone Lines per Customer	4.24
5	Systems Cost per Line (L3 / L4)	\$0.12

Source:

Volume Count: VZ East SOP and BOSS Counts Jan-Dec 2000

Systems Cost:

VZ East Accts 6124 (General Purpose Computer Expense) Dollars Jan-Dec 2000

VZ East Acct 6724 (Information Management Expense) Dollars Jan-Dec 2000

Average Number of Telephone Lines per Customer:

2709 Report for MD-Residence, Bus BTN Report for MD-Business

FULLY ASSIGNED LABOR RATES

			Average Labor Rate per Hour 2002	Average Labor Rate per Hour 2003	Labor Rate per Minute
A	Functional Organization/Title	Job Class	D	E *	F=E/60
1	Equal Access Point of Contact (EAPOC) -TX	Svc Rep	\$39.32	\$40.89	\$0.68
2	Business Offices - Vz-West	Svc Rep	\$37.50	\$39.00	\$0.65
3	Equal Access Point of Contact (EAPOC) - Mgmt - TX	Level 4L	\$54.71	\$56.90	\$0.95
4	Equal Access Point of Contact (EAPOC) -MD	Gen'l Clerk	\$35.04	\$35.04	\$0.58

* Labor Rates are averages of states/company where personnel are located,
based on Year 2002, and trended yearly at 1.04% to 2003.
There is no non-management labor rate increase in MD from 2002 to 2003.

PIC CHANGE VOLUMES

Source: SAR Reporting System - January to December 2003

Line	Jurisdiction	Carrier Initiated			CSSC/BSC Initiated			Total	Grand Total
		InterLATA	IntraLATA	Total	InterLATA	IntraLATA	Total	InterLATA	
	A	B	C	D=B+C	E	F	G=E+F	H=B+E	I=D+G
1	Vz-West	2,161,655	2,679,441	4,841,096	2,106,625	2,165,220	4,271,845	4,268,280	9,112,941

INPUT FACTORS

Line A	Factor B	Value C
1	Overhead Loading	1.4763
2	Revenue Loading (Grossed Up)	1.0655
3	Labor Trend Factor	1.04

MARKETING, CORPORATE OPERATIONS & GENERAL SUPPORT OVERHEAD FOR PIC CHANGE STUDIES

All Data from ARMIS 43-01 for 2003 (Subject to Separations) (Dollars in \$000)

ARMIS ROW NUMBER	Customer Operations Marketing 1140 A	Corporate Operations 1160 B	Depreciation and Amortization 1180 C	Support Plant Depr. & Amort. D = (E/F) x C	Support Plant 1620 E	Total Plant in Service 1690 F	Total Operating Expense 1190 G
GTE California	\$ 70,919	\$ 445,926	\$ 493,456	\$ 52,353	\$ 1,026,822	\$ 9,678,281	\$ 1,752,706
Contel Arizona	\$ 201	\$ 1,720	\$ 1,758	\$ 71	\$ 1,035	\$ 25,499	\$ 5,675
Contel California	\$ 6,503	\$ 38,418	\$ 73,659	\$ 7,163	\$ 106,627	\$ 1,096,522	\$ 188,483
Nevada	\$ 550	\$ 4,041	\$ 8,204	\$ 504	\$ 6,840	\$ 111,378	\$ 18,265
Florida	\$ 45,431	\$ 311,010	\$ 425,777	\$ 40,004	\$ 495,897	\$ 5,277,947	\$ 1,263,565
Hawaii	\$ 16,712	\$ 103,364	\$ 136,841	\$ 20,192	\$ 278,161	\$ 1,885,084	\$ 397,619
Illinois	\$ 9,928	\$ 77,238	\$ 98,017	\$ 10,256	\$ 158,847	\$ 1,518,047	\$ 291,675
Indiana	\$ 16,428	\$ 111,234	\$ 131,989	\$ 16,706	\$ 242,398	\$ 1,915,102	\$ 396,422
Michigan	\$ 8,984	\$ 77,772	\$ 107,851	\$ 7,448	\$ 113,938	\$ 1,649,968	\$ 308,292
Ohio	\$ 12,461	\$ 95,795	\$ 154,598	\$ 14,872	\$ 196,936	\$ 2,047,256	\$ 401,225
GTE Pennsylvania	\$ 7,557	\$ 79,572	\$ 81,201	\$ 7,421	\$ 111,109	\$ 1,215,767	\$ 255,293
Wisconsin	\$ 5,323	\$ 44,212	\$ 64,089	\$ 5,520	\$ 85,055	\$ 987,517	\$ 178,231
Contel Pennsylvania	\$ 802	\$ 10,841	\$ 8,064	\$ 556	\$ 8,305	\$ 120,374	\$ 29,298
Contel Quaker State	\$ 494	\$ 5,608	\$ 6,637	\$ 757	\$ 12,169	\$ 106,722	\$ 19,372
Contel Indiana	\$ 2,404	\$ 15,889	\$ 28,858	\$ 1,803	\$ 26,431	\$ 422,950	\$ 73,714
Contel Illinois	\$ 1,798	\$ 11,556	\$ 18,447	\$ 1,911	\$ 29,353	\$ 283,390	\$ 51,476
Idaho	\$ 2,360	\$ 18,633	\$ 29,377	\$ 2,858	\$ 40,729	\$ 418,576	\$ 79,498
Oregon	\$ 10,246	\$ 64,627	\$ 79,947	\$ 6,235	\$ 89,413	\$ 1,146,536	\$ 251,329
Washington	\$ 17,934	\$ 128,519	\$ 157,841	\$ 18,607	\$ 259,667	\$ 2,202,698	\$ 458,465
West Coast California	\$ 189	\$ 1,478	\$ 2,542	\$ 267	\$ 4,331	\$ 41,259	\$ 6,762
Contel Washington	\$ 1,324	\$ 7,823	\$ 19,110	\$ 1,219	\$ 16,651	\$ 261,049	\$ 42,196
North Carolina	\$ 5,385	\$ 53,245	\$ 54,658	\$ 8,548	\$ 112,948	\$ 722,185	\$ 171,232
South Carolina	\$ 3,357	\$ 22,763	\$ 35,186	\$ 3,314	\$ 43,208	\$ 458,746	\$ 99,762
GTE Virginia	\$ 617	\$ 5,595	\$ 8,763	\$ 653	\$ 7,412	\$ 99,476	\$ 23,632
Verizon SO- Illinois	\$ 483	\$ 5,049	\$ 6,463	\$ 599	\$ 8,714	\$ 94,038	\$ 18,352
Contel North Carolina	\$ 1,835	\$ 17,261	\$ 28,225	\$ 1,362	\$ 18,168	\$ 376,630	\$ 83,676
Contel South Carolina	\$ 405	\$ 2,342	\$ 5,253	\$ 302	\$ 3,665	\$ 63,792	\$ 13,504
Contel Virginia	\$ 9,980	\$ 75,422	\$ 108,880	\$ 8,032	\$ 98,605	\$ 1,336,670	\$ 315,033
Texas	\$ 32,636	\$ 236,607	\$ 331,957	\$ 38,764	\$ 519,979	\$ 4,452,817	\$ 982,422
Contel Texas	\$ 1,587	\$ 11,668	\$ 25,543	\$ 942	\$ 12,690	\$ 344,043	\$ 66,079
SUBTOTAL	\$ 294,833	\$ 2,085,228	\$ 2,733,191	\$ 279,240	\$ 4,136,103	\$ 40,360,319	\$ 8,243,253
USOA 2124 Inv. in PIC Study (From Tab 4.:Investments Line 20)				\$ 389	\$ 5,758		
TOTAL VERIZON WEST	\$ 294,833	\$ 2,085,228	\$ 2,733,191	\$ 279,629	\$ 4,141,861	\$ 40,360,319	\$ 8,243,253
Overhead Loading	(Column A + Column B + Column D) / (Column G - Column A - Column B - Column D)						47.63%

REVENUE LOADING FACTOR FOR TAXES & UNCOLLECTIBLES FOR PIC CHANGE STUDIES

All Data from ARMIS 43-01 for 2003 (Subject to Separations) (Dollars in \$000)

ARMIS ROW NUMBER	Uncollectibles 1060 A	Total Other Taxes 1490 B	Total Operating Revenues 1090 C
GTE California	\$ 32,020	\$ 108,512	\$ 1,752,706
Contel Arizona	\$ 112	\$ 363	\$ 8,055
Contel California	\$ 5,291	\$ 11,576	\$ 260,017
Nevada	\$ 175	\$ 465	\$ 26,449
Florida	\$ 22,101	\$ 48,797	\$ 1,489,983
Hawaii	\$ 3,375	\$ 24,577	\$ 451,642
Illinois	\$ 5,820	\$ 9,369	\$ 406,123
Indiana	\$ 4,639	\$ 42,887	\$ 503,206
Michigan	\$ 6,912	\$ 21,200	\$ 421,377
Ohio	\$ 6,683	\$ 31,368	\$ 528,453
GTE Pennsylvania	\$ 4,930	\$ 17,584	\$ 313,300
Wisconsin	\$ 1,228	\$ 12,762	\$ 216,628
Contel Pennsylvania	\$ 671	\$ 1,612	\$ 41,594
Contel Quaker State	\$ 3	\$ 994	\$ 29,416
Contel Indiana	\$ 1,417	\$ 7,993	\$ 128,222
Contel Illinois	\$ 1,955	\$ 4,669	\$ 81,765
Idaho	\$ 929	\$ 3,487	\$ 108,038
Oregon	\$ 3,150	\$ 14,668	\$ 318,093
Washington	\$ (1,135)	\$ 34,260	\$ 556,329
West Coast California	\$ 217	\$ 277	\$ 8,198
Contel Washington	\$ 682	\$ 1,177	\$ 60,430
North Carolina	\$ 3,264	\$ 908	\$ 173,649
South Carolina	\$ 3,784	\$ 6,358	\$ 134,638
GTE Virginia	\$ 955	\$ 1,087	\$ 19,934
Verizon SO- Illinois	\$ 380	\$ 69	\$ 19,843
Contel North Carolina	\$ 1,363	\$ 1,935	\$ 91,565
Contel South Carolina	\$ 358	\$ 780	\$ 18,657
Contel Virginia	\$ 7,408	\$ 3,893	\$ 394,779
Texas	\$ 14,093	\$ 47,665	\$ 1,142,795
Contel Texas	\$ 3,490	\$ 2,739	\$ 64,098
TOTAL VERIZON WEST	\$ 136,270	\$ 464,031	\$ 9,769,982

Revenue Loading (Column A + Column B) / Column C

0.0614

Grossed-Up Revenue Loading Factor

1.0655